

LAW OFFICE OF  
RICHARD E. SIGNORELLI  
799 Broadway, Suite 539  
New York, NY 10003  
Telephone: 212 254 4218  
Facsimile: 212 254 1396  
rsignorelli@nycLITIGATOR.com<sup>SM</sup>  
www.nycLITIGATOR.com<sup>SM</sup>

*Attorneys for the Defendants identified on  
Exhibit 1 to the Notice of Motion submitted herewith*

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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SECURITIES INVESTOR PROTECTION :  
CORPORATION, : Adv. Pro. No. 08-01789 (SMB)  
: :  
Plaintiff-Applicant, : SIPA LIQUIDATION  
: :  
v. : (Substantively Consolidated)  
: :  
BERNARD L. MADOFF INVESTMENT :  
SECURITIES LLC, :  
: :  
Defendant. :  
-----x  
In re: :  
: :  
BERNARD L. MADOFF, :  
: :  
Debtor. :  
-----x  
IRVING PICARD, Trustee for the Liquidation :  
of Bernard L. Madoff Investment Securities LLC, :  
: :  
Plaintiff, : Adv. Pro. No. 10-5394 (SMB)  
: :  
v. :  
: :  
RICHARD M. GLANTZ, et al. :  
: :  
Defendants. :  
-----x

**DECLARATION OF RICHARD M. GLANTZ**

RICHARD M. GLANTZ hereby declares under penalty of perjury, pursuant to 28 U.S.C. § 1746, that the following is true and correct:

1. I was the President of Merlin and Associates, Ltd. ("Merlin") from the time it was incorporated in 1989 until the time it was dissolved and ceased doing business in 1994.
2. All of Merlin's affairs were wound up in 1994 and its final tax return was filed in 1994. No business has been transacted by Merlin since then.
3. I was the President of Enhancement Group, Inc. ("Enhancement") from the time it was incorporated in 1986 until the time it was dissolved and ceased doing business in 1994.
4. All of Enhancement's affairs were wound up in 1994 and its final tax return was filed in 1994. No business has been transacted by Enhancement since then.
5. I was the Trustee of The Glantz-Ostrin Trust I ("G-O Trust I") from the time it was formed until the time it was dissolved in 2008.
6. All of G-O Trust I's affairs were wound up in 2009 and its final tax return was filed in 2009. No business has been transacted by the trust since then.
7. I was the Trustee of The Glantz-Ostrin Trust II ("G-O Trust II") from the time it was formed until the time it was dissolved in 2008.
8. All of G-O Trust II's affairs were wound up in 2009 and its final tax return was filed in 2009. No business has been transacted by the trust since then.
9. I was a Trustee of the Edward R. Glantz Living Trust ("ERG Trust"), which was dissolved by operation of law upon the death of Edward R. Glantz in February 2007.
10. All of the affairs of the ERG Trust were wound up in 2007 and a final tax

return was filed in 2009. No business has been transacted by the trust since then. The Trustee has not filed any probate claim against the Estate of Edward R. Glantz.

11. I was a Trustee of the Thelma Glantz Living Trust (“TG Trust”), which was dissolved by operation of law upon the death of Thelma Glantz in July 2010. All of the affairs of the TG Trust have been wound up and no business has been transacted by the trust since then.

Dated: San Rafael, California  
April 30, 2015

/s/ Richard M. Glantz  
Richard M. Glantz